

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater**  
**0846 Park City Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	803,647.17	785,835.37	2,041.53	15,770.27	0.00	0.00
21XX Support Services - Students	29,406.49	29,152.43	0.00	254.06	0.00	0.00
222X Educational Media Services	22,815.89	22,774.39	0.00	41.50	0.00	0.00
23XX Support Services - General Administration	35,870.40	35,840.40	0.00	30.00	0.00	0.00
24XX Support Services - School Administration	41,389.53	41,350.88	0.00	38.65	0.00	0.00
25XX Support Services - Business	48,911.16	0.00	48,474.20	436.96	0.00	0.00
26XX Operation and Maintenance of Plant Services	139,042.98	137,277.98	0.00	1,765.00	0.00	0.00
27XX Student Transportation Services	33,022.33	33,022.33	0.00	0.00	0.00	0.00
31XX Food Services	105,973.22	96,558.22	0.00	9,415.00	0.00	0.00
34XX Extracurricular - Activities	9,400.10	8,828.69	0.00	571.41	0.00	0.00
35XX Extracurricular - Athletics	20,255.77	19,487.38	0.00	768.39	0.00	0.00
<b>Totals</b>	1,289,735.04	1,210,128.07	50,515.73	29,091.24	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,289,735.04					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 50,515.73/1,210,128.07		4.17%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater  
0847 Park City H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	382,066.05	370,376.96	2,041.49	9,647.60	0.00	0.00
21XX Support Services - Students	10,273.23	10,273.23	0.00	0.00	0.00	0.00
222X Educational Media Services	18,160.09	17,942.59	0.00	217.50	0.00	0.00
23XX Support Services - General Administration	17,183.44	17,153.44	0.00	30.00	0.00	0.00
24XX Support Services - School Administration	22,780.57	22,600.57	0.00	180.00	0.00	0.00
25XX Support Services - Business	36,721.76	0.00	36,284.80	436.96	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,601.17	73,601.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,327.51	26,327.51	0.00	0.00	0.00	0.00
31XX Food Services	3,878.68	3,878.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,584.97	16,013.59	0.00	571.38	0.00	0.00
35XX Extracurricular - Athletics	53,113.86	52,576.82	0.00	537.04	0.00	0.00
<b>Totals</b>	660,691.33	610,744.56	38,326.29	11,620.48	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	660,691.33					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 38,326.29/610,744.56		6.28%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**48 Stillwater**  
**0848 Columbus Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,559,727.08	1,559,727.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	64,782.03	64,782.03	0.00	0.00	0.00	0.00
222X Educational Media Services	105,999.99	105,999.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,705.60	9,705.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	199,382.25	199,382.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,077.41	0.00	72,077.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	283,388.74	240,637.62	0.00	42,751.12	0.00	0.00
27XX Student Transportation Services	181,083.90	99,280.40	0.00	81,803.50	0.00	0.00
28XX Support Services - Central	27,382.19	0.00	27,382.19	0.00	0.00	0.00
31XX Food Services	153,422.53	153,422.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,934.59	1,934.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,343.36	26,343.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,227.31	0.00	XXXXXXXXXXXX	34,227.31	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,991.20	5,991.20	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,725,448.18</b>	<b>2,467,206.65</b>	<b>99,459.60</b>	<b>158,781.93</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater**  
**0848 Columbus Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,725,448.18					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 99,459.60/2,467,206.65			4.03%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**48 Stillwater**  
**0849 Columbus H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	736,104.50	720,557.36	0.00	15,547.14	0.00	0.00
21XX Support Services - Students	43,817.64	43,817.64	0.00	0.00	0.00	0.00
222X Educational Media Services	30,164.69	30,164.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,322.97	3,322.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,351.73	117,351.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,202.54	0.00	62,202.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	178,603.78	176,589.78	0.00	2,014.00	0.00	0.00
27XX Student Transportation Services	130,611.39	74,106.89	0.00	56,504.50	0.00	0.00
28XX Support Services - Central	20,792.38	0.00	20,792.38	0.00	0.00	0.00
31XX Food Services	2,973.65	2,973.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,045.21	24,045.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,713.91	63,713.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,203.79	0.00	XXXXXXXXXX	23,203.79	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,685.25	2,685.25	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,439,593.43</b>	<b>1,259,329.08</b>	<b>82,994.92</b>	<b>97,269.43</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**48 Stillwater**  
**0849 Columbus H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,439,593.43					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 82,994.92/1,259,329.08			6.59%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater  
0850 Reed Point Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	347,656.42	347,656.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,315.68	10,315.68	0.00	0.00	0.00	0.00
222X Educational Media Services	8,730.24	8,730.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,194.29	24,194.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,322.61	20,322.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,586.16	0.00	22,886.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,964.13	41,464.13	0.00	3,500.00	0.00	0.00
27XX Student Transportation Services	64,164.48	32,135.48	0.00	32,029.00	0.00	0.00
31XX Food Services	36,224.71	36,224.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,583.40	5,583.40	0.00	0.00	0.00	0.00
<b>Totals</b>	590,742.12	526,626.96	22,886.33	35,529.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	590,742.12					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 22,886.33/526,626.96		4.35%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (5.52%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater  
0851 Reed Point H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	294,632.91	294,632.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,306.76	10,306.76	0.00	0.00	0.00	0.00
222X Educational Media Services	8,702.31	8,702.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	28,801.42	28,801.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	24,017.46	24,017.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,017.22	0.00	27,222.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,912.91	64,412.91	0.00	4,500.00	0.00	0.00
27XX Student Transportation Services	57,269.48	29,019.48	0.00	28,250.00	0.00	0.00
31XX Food Services	4,610.88	4,610.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,254.91	6,254.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,248.88	29,248.88	0.00	0.00	0.00	0.00
<b>Totals</b>	563,775.14	500,007.92	27,222.23	32,750.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	563,775.14					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 27,222.23/500,007.92		5.44%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (6.03%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater  
0852 Molt Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	36,752.99	36,752.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,252.47	11,252.47	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,241.13	2,241.13	0.00	0.00	0.00	0.00
222X Educational Media Services	590.98	590.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,244.61	5,244.61	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,312.93	10,312.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	91.00	91.00	0.00	0.00	0.00	0.00
33XX Community Services	2,812.19	2,812.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,446.08	1,446.08	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	1,763.60	1,763.60	0.00	0.00	0.00	0.00
<b>Totals</b>	72,507.98	72,507.98	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	72,507.98					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/72,507.98		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater  
0853 Fishtail Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	53,834.10	50,561.07	0.00	3,273.03	0.00	0.00
21XX Support Services - Students	9,612.42	9,612.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	524.46	524.46	0.00	0.00	0.00	0.00
222X Educational Media Services	287.20	287.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,716.28	0.00	12,716.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,133.80	31,133.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,564.42	32,564.42	0.00	0.00	0.00	0.00
31XX Food Services	10,511.83	10,511.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,179.61	3,179.61	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	154,364.12	138,374.81	12,716.28	3,273.03	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	154,364.12					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 12,716.28/138,374.81		9.19%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater  
0857 Nye Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	39,613.95	36,044.84	0.00	3,569.11	0.00	0.00
21XX Support Services - Students	864.04	864.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,378.47	4,378.47	0.00	0.00	0.00	0.00
222X Educational Media Services	613.45	613.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,958.28	10,958.28	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,882.23	10,882.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	121.50	121.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,413.16	1,413.16	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	68,845.08	65,275.97	0.00	3,569.11	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	68,845.08					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/65,275.97		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater  
0858 Rapelje Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	235,266.70	235,266.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,330.52	6,330.52	0.00	0.00	0.00	0.00
222X Educational Media Services	11,080.73	11,080.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,397.12	34,397.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,296.05	26,296.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,587.42	0.00	13,856.88	4,000.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	43,732.74	43,732.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,566.99	37,566.99	0.00	0.00	0.00	0.00
31XX Food Services	40,198.93	40,198.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,279.60	1,279.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,608.39	2,608.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	674.68	674.68	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	461,019.87	439,432.45	13,856.88	4,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	461,019.87					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 13,856.88/439,432.45		3.15%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater  
0859 Rapelje H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	236,457.51	236,457.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,995.33	2,995.33	0.00	0.00	0.00	0.00
222X Educational Media Services	11,883.82	11,883.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,798.00	32,798.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,450.37	26,450.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,495.11	0.00	14,379.57	9,385.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,884.96	57,884.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,217.89	34,217.89	0.00	1,000.00	0.00	0.00
31XX Food Services	10,522.42	10,522.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,451.55	8,451.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,225.61	18,225.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	404.81	404.81	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	468,787.38	440,292.27	14,379.57	10,385.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	468,787.38					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 14,379.57/440,292.27		3.27%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater**  
**0861 Absarokee Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	836,143.04	835,656.04	0.00	487.00	0.00	0.00
221X Improvement of Instruction Services	44,738.87	44,738.87	0.00	0.00	0.00	0.00
222X Educational Media Services	675.64	675.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,537.32	79,537.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	95,174.75	95,174.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,582.90	0.00	28,582.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,510.07	189,510.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,660.01	41,660.01	0.00	0.00	0.00	0.00
31XX Food Services	84,433.92	84,433.92	0.00	0.00	0.00	0.00
33XX Community Services	8,061.21	8,061.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	136.94	136.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,828.51	18,828.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,144.03	3,144.03	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,430,627.21	1,401,557.31	28,582.90	487.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,430,627.21					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 28,582.90/1,401,557.31		2.04%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (1.85%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**48 Stillwater**  
**0862 Absarokee H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	728,004.20	727,297.19	0.00	707.01	0.00	0.00
221X Improvement of Instruction Services	51,958.57	51,958.57	0.00	0.00	0.00	0.00
222X Educational Media Services	5,776.22	5,776.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,446.11	52,446.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,880.69	62,880.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,754.59	0.00	28,754.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	123,013.99	123,013.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,595.93	51,595.93	0.00	0.00	0.00	0.00
31XX Food Services	18,707.82	18,707.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,249.30	14,249.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,720.06	42,720.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,659.73	1,659.73	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,181,767.21	1,152,305.61	28,754.59	707.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,181,767.21					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 28,754.59/1,152,305.61		2.50%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (2.18%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**48 Stillwater**  
**9704 Stillwater/Swt Grass Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	57,516.68	57,516.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	241,645.49	241,645.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,127.94	20,127.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	745.85	0.00	745.85	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	85,195.00	85,195.00	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	405,230.96	404,485.11	745.85	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	405,230.96					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 745.85/404,485.11		0.18%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.